				APPENDIX C WORKPAPER 2B PAGE 4 OF 21
5 6		Service Name:	LightGate	•
7 8		Rate Element:	Per System (HFSCE Plan C)
9 10			73 to 96 Months	
٠ 1				
12 13				
-	TOTAL UNIT INVESTMENT		\$58,28 3.79	•
16				
	INVESTMENT RELATED UNIT CAPITAL COSTS Depreciation Expense		\$9,124.03	•
	Cost of Money		\$4,958.63	
	Income Tax Expense		\$2,157.37	
21	Total (LN18+LN19+LN20)		\$16,240.03	· ·
22				
	INVESTMENT RELATED UNIT OPERATING COSTS		\$60 6 30	,
	Maintenance Expense Administrative Expense		\$2,129 81	
	Ad Valorem and Other Taxes		\$719.09	
	Total (LN24+LN25+LN26)		\$3,455 20	
28				
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$19.695 23	3
32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00)
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$19,695.23	3
36	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$1,641.27	7
37 38				
39				
40				
41	RATIC OF UNIT MONTHLY COSTS			
42	TO INVESTMENT (LN35/LN14)		0 028	2
43				
44				
45				
46				

1 RECURRING UNIT COST DEVELOPMENT – 2 RATE ELEMENT SPECIFIC COSTS 3 4			APPENDIX C WORKPAPER 28 PAGE 5 OF 21
5 6	Service Name:	LightGate® 2 Service	•
7 8 9 10	Rate Element:	C.O. Channel Interfa per DS3 (1 PQEC) Menth - to - Month	ce
12			
13 14 TOTAL UNIT INVESTMENT 15 16		\$305.60	
17 INVESTMENT RELATED UNIT CAPITAL COSTS 18 Depreciation Expense		\$40.64	
19 Cost of Money 20 Income Tax Expense		\$23.88 \$10.50	
21 Total (LN18+LN19+LN20)		\$75.02	•
23 INVESTMENT RELATED UNIT OPERATING COSTS 24 Maintenance Expense		\$ 5.27	
25 Administrative Expense		\$10.40	
26 Ad Valorem and Other Taxes		\$3.82	
27 Total (LN24+LN25+LN26)		\$19.49	1
28 29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$94 51	
31 NON-INVESTMENT RELATED UNIT COSTS		\$0.00	1
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$94.51	
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$7.88	
40 41 RATIO OF UNIT MONTHLY COSTS 42 TO INVESTMENT (LN35/LN14)		0.0258	1

				APPENDIX C WORKPAPER 28 PAGE 6 OF 21
5		Service Name:	LightGate⊈ 2 Service	_
6		Gervice Haine.	DQUIGATER 5 SELVIC	•
7		Rate Element:	C.O. Channel Interfa	ice
8			per DS3 (1PQEC)	
9			Plan A	
10			24 to 48 Months	
• •				
12				
•	TOTAL UNIT INVESTMENT		\$305.6	^
15			\$303.0	J
16				
	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$35.7	3
19	Cost of Money		\$23.9	9
20	Income Tax Expense		\$10.5	5
21	Total (LN18+LN19+LN20)		\$70.2	5 ·
22				
	INVESTMENT RELATED UNIT OPERATING COSTS			_
	Maintenance Expense		\$5.2	
	Administrative Expense		\$10.40	-
	Ad Valorem and Other Taxes		\$3.83	=
27	Total (LN24+LN25+LN26)		\$19.49	•
	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$89.7	4
43	TO THE HAVEST MENT RELATED DIGIT COSTS (ENZITEDZI)		303.7	•
	NON-INVESTMENT RELATED UNIT COSTS		\$0.0	0
32			• • •	
33	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$89.7	4
34				
35	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$7.4	5
36		•	•	
37				
38				
39				
40		•		
	RATIO OF UNIT MONTHLY COSTS		0.024	5
42 43	TO INVESTMENT (LN35/LN14)		3.024	-
43				
45				
46				
70				

				APPENDIX C WORKPAPER 2B PAGE 7 OF 21
5		Service Name:	LightGate® 2 Service	•
7 8 9		Rate Element:	C.O. Channel Interfa per DS3 (1PQEC) Plan B 49 to 72 Months	c€
11			43 (0) 2 MON(III3	
12				
13 14 15	TOTAL UNIT INVESTMENT		\$305.60	
16				
18	INVESTMENT RELATED UNIT CAPITAL COSTS Depreciation Expense		\$34.73	
	Cost of Money		\$23.9	
	Income Tax Expense Total (LN18+LN19+LN20)		\$10.54 \$69.20	
22			003.21	•
23	INVESTMENT RELATED UNIT OPERATING COSTS			
-	Maintenance Expense		\$5.27	
	Administrative Expense		\$10.40	
	Ad Valorem and Other Taxes Total (LN24+LN25+LN26)		\$3.82 \$19.49	•
28			\$13.4;	•
_	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$88 6	9
ں 32	NON-INVESTMENT RELATED UNIT COSTS		\$0.0	
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$88.6	9
_	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$7.3	9
38 39 40				
	RATIO OF UNIT MONTHLY COSTS TO INVESTMENT (LN35/LN14)		0 024	2
45 46				

1 RECURRING UNIT COST DEVELOPMENT ~ 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 2B PAGE 8 OF 21
5 6	Service Name:	LightGate® 2 Servic	•
7 8 9 10	Rate Element:	C.O. Channel Interfa per DS3 (1PQEC) Plan C 73 to 96 Months	c•
12			
14 TOTAL UNIT INVESTMENT 15 16		\$305.60	
17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense		\$34.30	
19 Cost of Money		\$23.91	
20 Income Tax Expense 21 Total (LN18+LN19+LN20)		\$10.52 \$68.73	-
22		300.7 C	•
23 INVESTMENT RELATED UNIT OPERATING COSTS			
24 Maintenance Expense		\$5.27	•
25 Administrative Expense		\$10.40	
25 Ad Valorem and Other Taxes		\$3.82	• .
27 Total (LN24+LN25+LN26)		\$19.49	•
28			
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$88.23	2
31 NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$88.2	2
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$7.3	
40			
4: RATIO OF UNIT MONTHLY COSTS 42 TO INVESTMENT (LN35/LN14)		0.024	1
- 70			

				APPENDIX C WORKPAPER 2B PAGE 9 OF 21
5		Service Name:	LightGate 6 2 Service	•
6				
7 8		Rate Element:	C.O. Channel Interfa	c e
9			per DS1 (1PQE1) Month—to—Month	
10			141011(11 - 10 - 141011(11	
1.1				
12				
13				
	TOTAL UNIT INVESTMENT		\$161.57	•
15				
16	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$21.42	•
	Cost of Money		\$12.63	•
	Income Tex Expense		\$5.54	
	Total (LN18+LN19+LN20)		\$39.59	
22				
	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense		\$2.80	
	Administrative Expense		\$5.47	
	Ad Valorem and Other Taxes		\$1.98	
	Total (LN24+LN25+LN26)		\$10.25	5
28	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$49.84	•
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		343.04	•
	NON-INVESTMENT RELATED UNIT COSTS		\$0.00)
32				•
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$49.84	,
34	, , , , , , , , , , , , , , , , , , , ,			
35	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$4.15	5
36				
37				
35				
39				
40	DATIO OF UNIT MONTHLY COOTS			
	RATIO OF UNIT MONTHLY COSTS TO INVESTMENT (LN35/LN14)		0.025	7
42	10 1144 E 3 1 M E M 1 (F M 2 3 / E M 1 4)		0.023	•
44				
45				
46				
-				

1 RECURRING UNIT COST DEVELOPMENT— 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 28 PAGE 10 OF 21
5 6	Service Name:	LightGate® 2 Service	•
7 8 9 10	Rate Element:	C.O. Channel Interfa per DS1 (1PQE1) Plan A 24 to 48 Months	c€
12			
14 TOTAL UNIT INVESTMENT 15 16		\$161.57	
17 INVESTMENT RELATED UNIT CAPITAL COSTS 18 Depreciation Expense 19 Cost of Money		\$16.85 \$12.68	
20 Income Tax Expense 21 Total (LN18+LN19+LN20)		\$5.57 \$37.10	•
23 INVESTMENT RELATED UNIT OPERATING COSTS 24 Maintenance Expense 25 Administrative Expense		\$2.80 \$5.47	
26 Ad Valorem and Other Taxes 27 Total (LN24+LN25+LN26)		\$1.98 \$10.25	• -
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$47.35	i
JI NON-INVESTMENT RELATED UNIT COSTS		\$0.00)
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$47.35	i
34 35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$3.95	i
38 39 40			
41 RATIO OF UNIT MONTHLY COSTS 42 TO INVESTMENT (LN35/LN14)		0.0244	1

46

				APPENDIX C WORKPAPER 28 PAGE 11 OF 21
5		Service Name:	LightGate \$ 2 Service	•
6 7 8 9		Rate Element:	C.O. Channel Interfa per DS1 (1PQE1) Plan B	ce
: :			49 to 72 Months	
12				
13			***	
14	TOTAL UNIT INVESTMENT		\$161.5	7
16				
17	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$18.3	
	Cost of Money		\$12.6	
_	Income Tax Expense Total (LN18+LN19+LN20)		\$5.5 \$36.5	
22			730.3	
	INVESTMENT RELATED UNIT OPERATING COSTS			
24	Maintenance Expense		\$2.80)
	Administrative Expense		\$5.47	
	Ad Valorem and Other Taxes		\$1.96	
	Total (LN24 + LN25 + LN26)		\$10.2	5
28	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$46.7	,
/9	TOTAL INVESTMENT RELATED UNIT COSTS (EN21-EN27)		340 /	,
ا د 32	NON-INVESTMENT RELATED UNIT COSTS		\$0.0	3
33 34	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$46.7	7
_	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$3.9 -	
38				
39				
40				
	RATIC OF UNIT MONTHLY COSTS		0 024	1
42	TO INVESTMENT (LN35/LN14)		0 024	1
44				
45				
46				

1 RECURRING UNIT COST DEVELOPMENT – 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 28 PAGE 12 OF 21
5 €	Service Name:	LightGate® 2 Service	•
7 6 9	Rate Element:	C.O. Channel Interfa per DS1 (1PQE1) Plan C	c•
10		73 to 96 Months	
12			
14 TOTAL UNIT INVESTMENT		\$161.57	
16			
17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense 19 Cost of Money		\$18.10 \$12.64	
20 Income Tax Expense		\$5.54	
21 Total (LN18+LN19+LN20)		\$36.28	•
22 23 INVESTMENT RELATED UNIT OPERATING COSTS			
24 Maintenance Expense		\$2.80	
25 Administrative Expense		\$5.47	
26 Ad Valorem and Other Taxes		\$1.98	•
27 Total (LN24+LN25+LN26)		\$10.25	•
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$46.53	
JI NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$46.53	
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$3.88	
41 RATIO OF UNIT MONTHLY COSTS 42 TO INVESTMENT (LN35/LN14)		0.0240	
45			

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1 RECURRING UNIT COST DEVELOPMENT – 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 25 PAGE 13 OF 21
5	Service Name:	LightGate® 2 Servic	•
6 7	Rate Element:	Customer Channel I	nteriace
8		per DS3 (1PQEP)	
9		Month-to-Month	
10			
11			
13			
14 TOTAL UNIT INVESTMENT		\$326.29	•
15		V-20-2-	
16			
17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense		\$136.28	,
19 Cost of Money		\$26.51	
20 Income Tax Expense		\$11.32	
21 Total (LN18+LN19+LN20)		\$174.11	•
22 23 INVESTMENT RELATED UNIT OPERATING COSTS			
24 Maintenance Expense		\$1.95	
25 Administrative Expense		\$1.90 \$11.90	
26 Ad Valorem and Other Taxes		\$4 01	
27 Total (LN24+LN25+LN26)		\$17.86	
28			
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$191 97	•
UI NON-INVESTMENT RELATED UNIT COSTS		\$0.00)
32			•
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$191.9	
34		\$16.00	١
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		410.0 0	•
37			
38			
39			
40			
41 RATIO OF UNIT MONTHLY COSTS			
42 TO INVESTMENT (LN35/LN14)		0.049)
43			
44			
45			
46			

				APPENDIX C WORKPAPER 28 PAGE 14 OF 21
5		Service Name:	LightGate® 2 Servic	•
7 8 9		Rate Element:	Customer Channel I per DS3 (1 PQEP) Plan A 24 to 48 Months	nterface,
12				
15	TOTAL UNIT INVESTMENT		\$326.29	•
	INVESTMENT RELATED UNIT CAPITAL COSTS Depreciation Expense		\$87.52	,
19	Cost of Money Income Tax Expense		\$27.80 \$11.80)
	Total (LN16+LN19+LN20)		\$127.20	
23	INVESTMENT RELATED UNIT OPERATING COSTS Maintenance Expense		\$ 1 99	i
	Administrative Expense Ad Valorem and Other Taxes		\$11.90 \$4.00	-
27 28	Total (LN24+LN25+LN26)		\$17.80	5
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 ÷ LN27)		\$145.09	3
32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00)
34			\$145.00	
35 36 37 38 39	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$12.09	•
	RATIO OF UNIT MONTHLY COSTS TO INVESTMENT (LN35/LN14)		0 037	
45 46				

				APPENDIX C WORKPAPER 29 PAGE 15 OF 21
5 6		Service Name:	LightGate® 2 Service	•
7 8 9		Rate Element:	Customer Channel Ir per DS3 (1PQEP) Plan B	nterface,
10			49 to 72 Months	
12				
13				
	TOTAL UNIT INVESTMENT		\$326.29	
15				
16	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$77.77	
	Cost of Money		\$27.41	
	Income Tax Expense		\$11.75	i
21	Total (LN18+LN19+LN20)		\$116.93	
22				
	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense		\$1.95	
	Administrative Expense		\$11.90	
	Ad Valorem and Other Taxes		\$4 01	•
27 28	Total (LN24+LN25+LN26)		\$17.86	i
	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$134 79	•
	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	1
32	**************************************		\$134.79	
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$134.78	•
	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$11.23	,
36 37				
38				
39				
40				
41	RATIO OF UNIT MONTHLY COSTS			
42	TO INVESTMENT (LN35/LN14)		0.0344	,
43	•			
44				
45				
46				

1 RECURRING UNIT COST DEVELOPMENT— 2 RATE ELEMENT SPECIFIC COSTS 3 4			APPENDIX C WORKPAPER 28 PAGE 16 OF 21
5 6	Service Name:	LightGate® 2 Service	•
7 8 9 10	Rate Element:	Customer Channel Ir per DS3 (1 PQEP) Plan C 73 to 96 Months	iterface.
12			
13			
14 TOTAL UNIT INVESTMENT		\$326.29	
16			
17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense		\$73.58	
19 Cost of Money		\$27.13	
20 Income Tax Expense		\$11.60	
21 Total (LN18+LN19+LN20)		\$112.31	•
22 23 INVESTMENT RELATED UNIT OPERATING COSTS			
23 INVESTMENT RELATED ONLY OPERATING COSTS 24 Maintenance Expense		S1 95	
25 Administrative Expense		\$11.90	
26 Ad Valorem and Other Taxes		\$4 01	
27 Total (LN24+LN25+LN26)		\$17.86	• •
28			
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$130 17	
NON -INVESTMENT RELATED UNIT COSTS		\$0.00	
32		212013	
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$130.17	
34		\$10.85	
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		910.03	
37		•	
38			
39			
40			
41 RATIO OF UNIT MONTHLY COSTS			
42 TO INVESTMENT (LN35/LN14)		0.0332	:
43			
44			
45			
46			

1 RECURRING UNIT COST DEVELOPMENT - 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 28 PAGE 17 OF 21
5 6	Service Name:	LightGate® 2 Service	
7 8 9 10	Rate Element:	Customer Channel III per DS1 (1PQE2) Month – to – Month	nterface.
1:			
13			
14 TOTAL UNIT INVESTMENT		\$172.98	i
16			
17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense		\$72.24	
19 Cost of Money		\$14.05	
20 Income Tax Expense		\$6.02	
21 Total (LN18+LN19+LN20)		\$92.31	
23 INVESTMENT RELATED UNIT OPERATING COSTS			
24 Maintenance Expense		\$1 03	
25 Administrative Expense		\$6.28	
26 Ad Valorem and Other Taxes		\$2.09	
27 Total (LN24+LN25+LN26)		\$9.40	
28			
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$101.71	
NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$101.71	
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$8.48	
37 38			
39 40			
41 RATIO OF UNIT MONTHLY COSTS			
42 TO INVESTMENT (LN35/LN14)		0.0496	3
43			
44			
45			

46

1 RECURRING UNIT COST DEVELOPMENT— 2 RATE ELEMENT SPECIFIC COSTS 3 4		w	PPENDIX C ORKPAPER 28 AGE 18 OF 21
5 - 6	Service Name:	LightGate 2 Service	
7 8 9	Rate Element:	Customer Channel Intel per DS1 (1PQE2) Plan A 24 to 48 Months	rface,
1.		24 to 46 Months	
12			
13 14 TOTAL UNIT INVESTMENT		\$172.98	
15		3172.30	
16			
17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense		\$46.38	
19 Cost of Money		\$14.72	
20 Income Tax Expense		\$6.34 - \$67.44	
21 Total (LN18+LN19+LN20)		1 307,44	•
22 23 INVESTMENT RELATED UNIT OPERATING COSTS			
24 Maintenance Expense		\$1 03	
25 Administrative Expense		\$6.28	
26 Ad Valorem and Other Taxes		\$2:09	• .
27 Total (LN24+LN25+LN26)		\$9.40	• .
28			
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21 - LN27)		\$76.84	
NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
32		£7£ 6.4	
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$76.84	
34 35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$6.40	
36		• • • • • • • • • • • • • • • • • • • •	
37			
38			
39			
40			
41 RATIO OF UNIT MONTHLY COSTS			
42 TO INVESTMENT (LN35/LN14)		0.0370	
43			
44			
45			
46			

				APPENDIX C WORKPAPER 28 PAGE 19 OF 21
5		Service Name:	LightGate® 2 Servic	•
6 7		Rate Element:	a . a	
8		nate clement:	Customer Channel I. per DS1 (1PQE2)	nterface,
3			Plan B	
10			49 to 72 Months	
::			,	
12				
-	TOTAL UNIT INVESTMENT		\$172.98	•
15			\$172.90	•
16				
17	INVESTMENT RELATED UNIT CAPITAL COSTS			
18	Depreciation Expense		\$41.2	3
	Cost of Money		\$14.50	3
	income Tax Expense		\$6.23	
	Total (LN18+LN19+LN20)		- \$61.99	
22				
	INVESTMENT RELATED UNIT OPERATING COSTS Maintenance Expense		\$1.00	,
	Administrative Expense		\$6.28	
	Ad Valorem and Other Taxes		\$2.09	
	Total (LN24+LN25+LN26)		\$9.40	•
28	,		~	
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$71.39	9
32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	•
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$71.39	9
	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$5.99	5
36	, , , , , , , , , , , , , , , , , , , ,		•	
37				
38				
39				
40				
	RATIO OF UNIT MONTHLY COSTS		0.024	•
_	TO INVESTMENT (LN35/LN14)		0.034	4
43				
44 45				
45				
40				

				APPENDIX C WORKPAPER 28 PAGE 20 OF 21
5		Service Name:	LightGate® 2 Servic	e
7 8 9		Rate Element:	Customer Channel I per DS1 (1PQE2) Plan C 73 to 96 Months	nterface,
12				
1.3				
1 4	TOTAL UNIT INVESTMENT ,		\$172.98	3
15				
16				
	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$39.00	
	Cost of Money		\$14.31	
	Income Tax Expense		\$6.17	
21	Total (LN18+LN19+LN20)		\$59.5	
	INVESTMENT RELATED UNIT OPERATING COSTS			
_	Maintenance Expense		\$1.00	3
_	Administrative Expense		\$6.28	
	Ad Valorem and Other Taxes		\$2.09	-
	Total (LN24 + LN25 + LN26)		\$9.40	•
28	, , , , , , , , , , , , , , , , , , , ,		-	
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$68 9	5
32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	•
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$68.9	t
34			400.3	•
-	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$5.7	5
36	TO THE OTHER COOLS (ENGLY E)		•	_
37				
38				
39				
40				
41	RATIO OF UNIT MONTHLY COSTS			
42	TO INVESTMENT (LN35/LN14)		0.033	2
43				
44				
45				
46				

				APPENDIX C WORKPAPER 28 PAGE 21 OF 21
5		Service Name:	LightGate 6 2 Servic	e
6				
7 8		Rate Element:	Local Channel	
9			Each Add'l Half Mile MTM and All CSPP F	
10			WITH and All CSEP	rendas
• •				
:2				
: 3				
14	TOTAL UNIT INVESTMENT		\$9,785 68	3
15				
16				
	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$487.00	
	Cost of Money		\$1,021.21	
	Income Tax Expense		\$453.00	
	Total (LN18+LN19+LN20)		\$1,961.29	
22	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense		\$82.19	1
	Administrative Expense		\$412.67	
_	Ad Valorem and Other Taxes		\$118.40	
	Total (LN24+LN25+LN26)		\$613.26	•
28				
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$2.574 5	5
32	NON -INVESTMENT RELATED UNIT COSTS		\$0.00	
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$2.574 5	5
	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$214 5	5
37			•	
38				
39				
40				
41	RATIO OF UNIT MONTHLY COSTS			
42	TO INVESTMENT (LN35/LN14)		0.021	9
43				
44				
45				
46				

				APPENDIX C WORKPAPER 2C PAGE 1 OF 18
5 6		Service Name:	LightGate® 3 Service	•
0 7 8 9		Rate Element:	Per System (HFSCF) Month – to – Month	
10				
11				
1.3				
	TOTAL UNIT INVESTMENT		\$119,280.55	
16				
	INVESTMENT RELATED UNIT CAPITAL COSTS		44. 454 54	
	Depreciation Expense Cost of Money		\$31,451.59 \$9,737.32	
	Income Tax Expense		\$4,238.86	
	Total (LN18+LN19+LN20)		\$45,427.77	
22	· · · · · · · · · · · · · · · · · · ·			
23	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense		\$1,374 63	
	Administrative Expense		\$4,406 99	
	Ad Valorem and Other Taxes		\$1,352.20	
27 28	Total (LN24 + LN25 + LN26)		\$7,133.82	•
	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$52,561 59	
32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
33 34	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$52,561.59	
35 36 37 38 39	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$4,380 .13	
40				
4 1	RATIO OF UNIT MONTHLY COSTS			
42 43 44	TO INVESTMENT (LN35/LN14)		0 0367	
45 46				

1 RECURRING UNIT COST DEVELOPMENT – 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 2C PAGE 2 OF 18
5 6	Service Name:	LightGate® 3 Service	•
7 8	Rate Element:	Per System (HFSCG) Plan A	
9 10		24 to 48 Months	
12 13			
14 TOTAL UNIT INVESTMENT		\$119,280.55	
16 17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense 19 Cost of Money		\$22,004.56 \$9.978.29	
20 Income Tax Expense 21 Total (LN18+LN19+LN20)		\$4,346.77 \$36,329.62	
22 23 INVESTMENT RELATED UNIT OPERATING COSTS		000,000	
24 Maintenance Expense 25 Administrative Expense		\$1,374.63 \$4,406.99	
26 Ad Valorem and Other Taxes 27 Total (LN24+LN25+LN25)		\$1,352.20 \$7,133.82	• .
28 29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21 - LN27)		\$43,463.44	
NON-INVESTMENT RELATED UNIT COSTS	•	\$0.00	
32 33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$43,463.44	
34 35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$3,621.95	i
37 38 39			
40 41 RATIO OF UNIT MONTHLY COSTS 42 TO INVESTMENT (LN35/LN14)		Q. 030 4	i.
43 44			
45 46			

				APPENDIX C WORKPAPER 2C PAGE 3 OF 18
5		Service Name:	LightGate® 3 Service	•
6 7		Rate Element:	S C (15500)	
8		hate Clament.	Per System (HFSCG) Plan B	
9			49 to 72 Months	
10				
11			•	
12				
13	TOTAL UNIT INVESTMENT		****	
15	- 11 1		\$119.280.55	
16				
	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$20,115.72	
	Cost of Money		\$9,902.66	
	Income Tax Expense		\$4,312.90	
21	Total (LN18+LN19+LN20)		\$34,331.28	
22				
	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense	•	\$1,374 63	
_	Administrative Expense		\$4,406 99	
	Ad Valorem and Other Taxes		\$1,352.20	•
28	Total (LN24 + LN25 + LN26)		\$ 7,133 82	
	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$41 465 10	
	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
32				
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$41,465.10	
34	TOTAL 1 (AUT 140A) THE V COOTS (1 A10A) A		\$3 ,455,43	
35	TOTAL UNIT MONTHLY COSTS (LN33/12)		.	
37				
38				
39				
40				
41	RATIO OF UNIT MONTHLY COSTS			
	TO INVESTMENT (LN35/LN14)		0 0290	
43	•			
44				
45				
46				

				APPENDIX C WORKPAPER 2C PAGE 4 OF 18
5		Service Name:	LightGate® 3 Service	•
7 8 9		Rate Element:	Per System (HFSCG) Plan C 73 to 96 Months	
11 12 13				
	TOTAL UNIT INVESTMENT		\$119.280.55	
17	INVESTMENT RELATED UNIT CAPITAL COSTS			
18	Depreciation Expense		\$19,306.63	
19	Cost of Money		\$9,845.58	
	Income Tax Expense		\$4.287.25	
	Total (LN18+LN19+LN20)		\$33,439,46	
22				
-	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense		\$1.374 63	
-	Administrative Expense		\$4 406 99	•
_	Ad Valorem and Other Taxes		\$1,352.20	
	Total (LN24+LN25+LN26)		\$7.133.82	
29				
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$40 573 28	
ა1 32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
33	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$40,573.28	
34 35 36	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$3,381.11	
37				
38				
39				
40				
41	RATIO OF UNIT MONTHLY COSTS			
42	TO INVESTMENT (LN35/LN14)		0 0283	,
43	·			
44				
45				
46				

				APPENDIX C WORKPAPER 2C PAGE 5 OF 18
9		Service Name:	LightGate® 3 Service	•
5 9 10	·	Rate Element:	C.O. Channel Interfai per DS3 (1PQEC) Month - to - Month	ce
12				
16 16	TOTAL UNIT INVESTMENT		\$1,405 50	
	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$220.94	
	Cost of Money Income Tax Expense		\$105.43 \$45.99	
	Total (LN18+LN19+LN20)		\$372.36	
22	•		V47 2.00	
23	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense		\$25.19	
	Administrative Expense		\$50 87	_
	Ad Valorem and Other Taxes		\$17.80	
	Total (LN24 + LN25 + LN26)		\$93.86	
28 29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$466 22	
ں 32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$466.22	
35 36 37 38 39	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$38 .65	
41	RATIO OF UNIT MONTHLY COSTS TO INVESTMENT (LN35/LN14)		0 0276	

1 RECURRING UNIT COST DEVELOPMENT – 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 2C PAGE 6 OF 18
5 6	Service Name:	LightGate® 3 Service	•
7 8 9	Rate Element:	C.O. Channel Interfa- per DS3 (1PQEC) Plan A 24 to 48 Months	ce .
: 1 12		24 10 40 100111113	
13 14 TOTAL UNIT INVESTMENT 15		\$1,405.50	1
16 17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense 19 Cost of Money 20 Income Tax Expense		\$181.88 \$106.31 \$46.38	
21 Total (LN18+LN19+LN20)		\$334.57	
23 INVESTMENT RELATED UNIT OPERATING COSTS 24 Maintenance Expense 25 Administrative Expense		\$25.19	
26 Ad Valorem and Other Taxes 27 Total (LN24+LN25+LN26)		\$50.87 \$17.80 \$93.86	• .
28 29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21 - LN27)		\$428 4 3	
32 NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$428.43	
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$35.70	
41 RATIO OF UNIT MONTHLY COSTS 42 TO INVESTMENT (LN35/LN14)		0.0254	

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2 3				APPENDIX C WORKPAPER 20 PAGE 7 OF 16
4 5		Service Name:	11-1-0-1-0-2-0-1	
6		Service Name;	LightGate® 3 Service	e
7 8 9		Rate Element:	C.O. Channel Interfa per DS3 (1 PQEC) Plan B	ce
10			49 to 72 Months	
11				
12 13				
-	TOTAL UNIT INVESTMENT		\$1,405.50	1
15			91.403.30	,
16				
17	INVESTMENT RELATED UNIT CAPITAL COSTS			
18	Depreciation Expense		\$174 07	•
19	Cost of Money		\$105.93	3
	Income Tax Expense		\$46.21	
	Total (LN18+LN19+LN20)		\$326.21	•
22				
-	INVESTMENT RELATED UNIT OPERATING COSTS		605.40	
_	Maintenance Expense		\$25.19 \$50.87	
	Administrative Expense Ad Valorem and Other Taxes		\$17.80 \$17.80	
	Total (LN24+LN25+LN26)		\$93.86	
28	TOTAL PERSON CIVED!		4 33 00	•
	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 - LN27)		\$420.07	•
ا ا 32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$420.0	7
34	TO THE STATE AND THE STATE OF T		• • • • • • • • • • • • • • • • • • • •	
_	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$35.0	1
36				
37				
38				
39				
40				
	RATIO OF UNIT MONTHLY COSTS		0.004	
_	TO INVESTMENT (LN35/LN14)		0 024)
43				
44				
45				
46				